

**To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.**

**(Introduced in Senate)**

S 1524 IS

109th CONGRESS

1st Session

**S. 1524**

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

**IN THE SENATE OF THE UNITED STATES**

**July 28, 2005**

Mr. CRAPO (for himself, Mr. FRIST, Mr. LOTT, Mr. BUNNING, Mr. SMITH, Mr. MARTINEZ, Mr. ENZI, Mr. VITTER, Mr. ENSIGN, Mr. BURR, Mr. TALENT, Mr. DEMINT, and Mr. SANTORUM) introduced the following bill; which was read twice and referred to the Committee on Finance

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**A BILL**

To repeal the sunset on the reduction of capital gains rates for individuals and on the taxation of dividends of individuals at capital gain rates.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. REDUCTIONS IN INDIVIDUAL CAPITAL GAINS AND DIVIDENDS TAX RATE MADE PERMANENT.**

Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (relating to sunset of title) is repealed.